

## ***Taxation statistics 2009-10***

### **Table 1B: Trust returns**

#### **Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

**Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009-10 income year were sourced from 2010 trust income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of trust statistics' section in the 'Trusts' chapter of Taxation statistics 2009–10.

# Taxation statistics 2009–10

## Table 1B: Trust returns

### Selected items, by net Australian income, 2009–10 income year<sup>1</sup>

Other income and expense items		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999
Number of trusts	no.	149,985	234,345	102,100	82,225
<b>Selected trust income items</b>					
Distribution from partnerships - PP - profit	no.	220	920	815	650
	\$	12,611,785	11,549,351	26,262,087	42,076,301
Distribution from partnerships - PP - loss	no.	1,835	385	200	155
	\$	-173,429,454	-10,670,425	-6,199,902	-9,326,467
Distribution from partnerships - PP	no.	2,055	1,305	1,015	805
	\$	-160,817,669	878,926	20,062,185	32,749,834
Distribution from trusts - PP - profit	no.	315	490	285	285
	\$	107,379,035	17,226,222	9,413,102	17,361,114
Distribution from trusts - PP - loss	no.	115	105	60	65
	\$	-10,965,910	-4,625,132	-1,415,988	-2,033,845
Distribution from trusts - PP	no.	430	595	345	350
	\$	96,413,125	12,601,090	7,997,114	15,327,269
Distribution from partnerships - NPP - profit	no.	2,865	8,395	6,900	6,465
	\$	65,362,820	104,405,903	219,837,174	387,624,631
Distribution from partnerships - NPP - loss	no.	8,175	2,165	905	905
	\$	-590,608,928	-103,455,318	-20,556,762	-24,343,282
Distribution from partnerships - NPP	no.	11,045	10,560	7,810	7,370
	\$	-525,246,108	950,585	199,280,412	363,281,349
Distribution from trusts - NPP - profit	no.	14,675	50,875	22,415	19,035
	\$	1,546,223,753	737,976,661	629,849,797	1,088,419,921
Distribution from trusts - NPP - loss	no.	705	55	45	35
	\$	-94,607,375	-470,922	-667,509	-553,857
Distribution from trusts - NPP	no.	15,385	50,930	22,460	19,070
	\$	1,451,616,378	737,505,739	629,182,288	1,087,866,064
P&T deductions relating to distribution - PP	no.	485	260	250	245
	\$	16,413,380	2,250,726	9,102,024	3,659,535
P&T deductions relating to distribution - NPP	no.	5,870	15,125	6,270	5,570
	\$	209,082,201	99,423,230	69,961,821	100,659,463
Total P&T deductions relating to distribution	no.	6,330	15,365	6,500	5,795
	\$	225,495,581	101,673,956	79,063,845	104,318,998

# **Taxation statistics 2009–10**

## **Table 1B: Trust returns**

### **Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

<b>Other income and expense items</b>		<b>\$100,000 &amp; more</b>	<b>Total</b>
Number of trusts	no.	133,420	702,080
<b>Selected trust income items</b>			
Distribution from partnerships - PP - profit	no.	905	3,510
	\$	190,742,030	283,241,554
Distribution from partnerships - PP - loss	no.	320	2,895
	\$	-17,305,161	-216,931,409
Distribution from partnerships - PP	no.	1,225	6,405
	\$	173,436,869	66,310,145
Distribution from trusts - PP - profit	no.	705	2,085
	\$	212,250,176	363,629,649
Distribution from trusts - PP - loss	no.	230	570
	\$	-29,786,917	-48,827,792
Distribution from trusts - PP	no.	935	2,655
	\$	182,463,259	314,801,857
Distribution from partnerships - NPP - profit	no.	13,280	37,910
	\$	3,623,124,439	4,400,354,967
Distribution from partnerships - NPP - loss	no.	2,120	14,275
	\$	-165,071,585	-904,035,875
Distribution from partnerships - NPP	no.	15,400	52,180
	\$	3,458,052,854	3,496,319,092
Distribution from trusts - NPP - profit	no.	43,335	150,340
	\$	31,896,107,026	35,898,577,158
Distribution from trusts - NPP - loss	no.	85	925
	\$	-4,077,142	-100,376,805
Distribution from trusts - NPP	no.	43,420	151,265
	\$	31,892,029,884	35,798,200,353
P&T deductions relating to distribution - PP	no.	345	1,585
	\$	7,260,038	38,685,703
P&T deductions relating to distribution - NPP	no.	11,485	44,315
	\$	744,154,677	1,223,281,392
Total P&T deductions relating to distribution	no.	11,795	45,785
	\$	751,414,715	1,261,967,095

# Taxation statistics 2009–10

## Table 1B: Trust returns

### Selected items, by net Australian income, 2009–10 income year<sup>1</sup>

Other income and expense items		Loss/nil	\$1–\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999
Forestry managed investment scheme income	no.	55	135	80	65
	\$	268,098	649,146	791,136	753,607
Gross interest	no.	49,965	98,935	44,050	36,290
	\$	1,922,645,111	909,336,249	415,689,674	444,033,057
Dividends unfranked	no.	5,950	20,165	10,725	7,580
	\$	24,684,473	30,451,313	31,276,973	36,982,336
Dividends franked	no.	10,990	44,340	23,575	18,940
	\$	88,560,776	226,226,133	392,608,018	644,286,570
Total dividends	no.	12,245	45,700	24,195	19,405
	\$	113,245,249	256,677,446	423,884,991	681,268,906
Franking Credit	no.	10,915	44,285	23,560	18,925
	\$	37,471,757	96,657,472	168,044,327	275,846,675
Death benefit superannuation lump sum where the beneficiary is a non-dependant - Taxed element	no.	10	250	320	305
	\$	15,872	2,075,087	9,408,844	17,725,654
Death benefit superannuation lump sum where the beneficiary is a non-dependant - Untaxed element	no.	5	55	60	90
	\$	9,925	236,168	1,117,601	3,326,199
Death benefit employment termination payment where the beneficiary is a dependant - Taxable component	no.	5	15	5	5
	\$	12,857	98,962	80,468	198,249
Death benefit employment termination payment where the beneficiary is a non-dependant - Taxable component	no.	5	15	5	10
	\$	5,888	89,994	167,973	480,097
Other Australian income	no.	3,295	6,860	3,030	2,465
	\$	127,158,924	189,198,328	42,566,134	58,066,432
<b>Rental income</b>					
Gross rent	no.	28,935	39,810	22,080	15,585
	\$	2,840,160,363	1,403,500,907	1,351,675,022	1,504,631,044
Interest deductions	no.	23,820	18,800	9,580	7,540
	\$	2,113,169,450	618,589,015	388,490,698	386,700,648
Capital works deductions	no.	10,590	11,840	7,140	5,705
	\$	261,883,978	70,499,634	57,950,375	65,544,253
Other rental deductions	no.	29,815	38,530	21,105	14,985
	\$	1,623,801,819	525,556,916	418,405,673	428,629,567

# **Taxation statistics 2009–10**

## **Table 1B: Trust returns**

### **Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

<b>Other income and expense items</b>		<b>\$100,000 &amp; more</b>	<b>Total</b>
Forestry managed investment scheme income	no.	150	485
	\$	8,788,878	11,250,865
Gross interest	no.	73,795	303,040
	\$	23,480,094,124	27,171,798,215
Dividends unfranked	no.	12,850	57,265
	\$	1,881,282,684	2,004,677,779
Dividends franked	no.	39,420	137,260
	\$	17,258,903,231	18,610,584,728
Total dividends	no.	40,245	141,785
	\$	19,140,185,915	20,615,262,507
Franking Credit	no.	39,400	137,090
	\$	7,205,385,457	7,783,405,688
Death benefit superannuation lump sum where the beneficiary is a non-dependant - Taxed element	no.	565	1,450
	\$	98,936,883	128,162,340
Death benefit superannuation lump sum where the beneficiary is a non-dependant - Untaxed element	no.	255	465
	\$	40,745,202	45,435,095
Death benefit employment termination payment where the beneficiary is a dependant - Taxable component	no.	10	30
	\$	1,398,190	1,788,726
Death benefit employment termination payment where the beneficiary is a non-dependant - Taxable component	no.	25	55
	\$	1,146,688	1,890,640
Other Australian income	no.	7,150	22,805
	\$	12,528,296,187	12,945,286,005
<b>Rental income</b>			
Gross rent	no.	25,095	131,500
	\$	15,212,210,300	22,312,177,636
Interest deductions	no.	13,545	73,285
	\$	2,568,842,992	6,075,792,803
Capital works deductions	no.	10,910	46,185
	\$	1,140,409,314	1,596,287,554
Other rental deductions	no.	24,245	128,680
	\$	5,086,607,610	8,083,001,585

# **Taxation statistics 2009–10**

## **Table 1B: Trust returns**

### **Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

<b>Other income and expense items</b>		Loss/nil	\$1-\$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999
Net rent - profit	no.	4,680	32,715	18,935	12,485
	\$	177,382,048	338,512,791	558,880,910	704,268,421
Net rent - loss	no.	25,830	6,830	3,260	3,175
	\$	-1,336,076,932	-149,653,034	-72,052,634	-80,511,845
Net rent	no.	30,510	39,545	22,190	15,660
	\$	-1,158,694,884	188,859,757	486,828,276	623,756,576
<b>Tax withheld</b>					
Tax withheld where ABN not quoted	no.	5	45	10	20
	\$	48,465	14,130	42,452	821,480
Credit for tax withheld for foreign resident withholding	no.	5	10	5	10
	\$	11,400	15,292	7,555	22,096
Share of credit for tax withheld where ABN not quoted	no.	10	20	10	10
	\$	5,342	19,964	8,011	112,791
Share of franking credit from franked dividends	no.	4,365	23,510	7,325	5,225
	\$	15,246,756	30,295,919	27,476,830	38,351,267
Share of credit for TFN amounts withheld from interest and dividends	no.	680	1,975	985	820
	\$	517,737	993,245	571,510	649,352
Share of credit for tax withheld from foreign resident withholding	no.	10	85	55	45
	\$	7,736	20,644	29,339	32,870
Share of credits for tax withheld from managed investment trust fund payments	no.	0	0	0	0
	\$	0	0	0	0
TFN amounts withheld from gross interest	no.	1,540	4,350	1,915	1,625
	\$	891,917	2,906,592	2,027,936	1,810,573
TFN amounts withheld from dividends	no.	570	2,110	1,035	745
	\$	284,699	446,958	347,227	467,598

# ***Taxation statistics 2009–10***

## **Table 1B: Trust returns**

### **Selected items, by net Australian income, 2009–10 income year<sup>1</sup>**

<b>Other income and expense items</b>		<b>\$100,000 &amp; more</b>	<b>Total</b>
Net rent - profit	no.	18,310	87,120
	\$	6,905,827,836	8,684,872,006
Net rent - loss	no.	7,020	46,115
	\$	-489,477,452	-2,127,771,897
Net rent	no.	25,330	133,235
	\$	6,416,350,384	6,557,100,109
<b>Tax withheld</b>			
Tax withheld where ABN not quoted	no.	35	115
	\$	294,221	1,220,748
Credit for tax withheld for foreign resident withholding	no.	45	75
	\$	5,449,444	5,505,787
Share of credit for tax withheld where ABN not quoted	no.	10	60
	\$	104,102	250,210
Share of franking credit from franked dividends	no.	13,680	54,105
	\$	2,414,169,713	2,525,540,485
Share of credit for TFN amounts withheld from interest and dividends	no.	2,265	6,725
	\$	3,318,759	6,050,602
Share of credit for tax withheld from foreign resident withholding	no.	110	305
	\$	10,570,905	10,661,494
Share of credits for tax withheld from managed investment trust fund payments	no.	0	0
	\$	0	0
TFN amounts withheld from gross interest	no.	3,150	12,585
	\$	5,207,803	12,844,821
TFN amounts withheld from dividends	no.	1,410	5,870
	\$	1,461,529	3,008,010